



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF LINDEN SANITARY DISTRICT 1 EDMUND

Principal Office: P.O. BOX 38
EDMUND, WI 53535-0038

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF LINDEN SANITARY DISTRICT 1 EDMUND

Utility Address: P.O. BOX 38
EDMUND, WI 53535-0038

When was utility organized? 1/1/1990

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ELLEN WEDIG

Title: ACCOUNTANT

Office Address:

P.O. BOX 38
EDMUND, WI 53535-0038

Telephone: (608) 623 - 2806

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 5/1/1996

Period covered by most recent audit: 1995

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: ALAN UPMANN**Title:** PRESIDENT-GENERAL MANAGER**Office Address:**P.O. BOX 38
EDMUND, WI 53535-0038**Telephone:****Fax Number:** (608) 623 - 2158**E-mail Address:**

Name: TERRY TREDINNICK**Title:** TREASURER**Office Address:**P.O. BOX 38
EDMUND, WI 53535-0038**Telephone:****Fax Number:** (608) 623 - 2357**E-mail Address:**

Name: TOM PERRIN**Title:** SECRETARY**Office Address:**P.O. BOX 38
EDMUND, WI 53535-0038**Telephone:****Fax Number:** (608) 623 - 2815**E-mail Address:**

Name of utility commission/committee: TOWN OF LINDEN SANITARY DISTRICT 1 EDMUND

Names of members of utility commission/committee:

TOM PERRIN, SECRETARY

TERRY TREDINNICK, TREASURER

ALAN UPMANN, PRESIDENT- GENERAL MANAGER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	25,062	16,874	1
Operating Expenses:			
Operation and Maintenance Expense (401)	13,173	16,205	2
Depreciation Expense (403)	14,551	14,446	3
Amortization Expense (404)	0		4
Taxes (408)	594	489	5
Total Operating Expenses	28,318	31,140	
Net Operating Income	(3,256)	(14,266)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(3,256)	(14,266)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	4,131	5,866	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	4,131	5,866	
Total Income	875	(8,400)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	875	(8,400)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,312	10,584	13
Amortization of Debt Discount and Expense (428)	210	210	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	10,522	10,794	
Net Income	(9,647)	(19,194)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(78,664)	(59,470)	19
Balance Transferred from Income (433)	(9,647)	(19,194)	20
Miscellaneous Credits to Surplus (434)	1,484		21
Miscellaneous Debits to Surplus--Debit (435)	3,127		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(89,954)	(78,664)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
SAVINGS ACCOUNTS	218	4
PENALTY FOR EARLY WITHDRAWAL OF CD	(207)	5
INTEREST ON SPECIAL ASSESSMENTS	4,120	6
Total (Acct. 419):	4,131	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
AC 142 ADJUSTED TO ACTUAL 12/31/1997	1,484	10
Total (Acct. 434):	1,484	
Miscellaneous Debits to Surplus (435):		
ADJUSTMENTS ACCT. 145 OVERSTATED	216	11
TRUE UP ACCT 145 @ 12/31/1997	2,911	12
Total (Acct. 435)--Debit:	3,127	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	25,062	0	0	0	25,062	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	25,062	0	0	0	25,062	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	721,842	720,900	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	107,046	92,495	2
Net Utility Plant	614,796	628,405	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	63,340	65,385	6
Special Funds (125)	11,052	12,595	7
Total Other Property and Investments	74,392	77,980	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	7,239	3,505	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	3,242	7,349	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,378	9,896	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	17,859	20,750	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,945	7,155	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	6,945	7,155	
Total Assets and Other Debits	713,992	734,290	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(89,954)	(78,664)	23
Total Proprietary Capital	(89,954)	(78,664)	
LONG-TERM DEBT			
Bonds (221)	165,632	173,968	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	165,632	173,968	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)			28
Payables to Municipality (233)	0	531	29
Customer Deposits (235)			30
Taxes Accrued (236)	210	225	31
Interest Accrued (237)	2,484	2,610	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	2,694	3,366	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	635,620	635,620	38
Total Liabilities and Other Credits	713,992	734,290	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	721,842	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	721,842	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	107,046	0	0	0	9
Total Accumulated Provision	107,046	0	0	0	
Net Utility Plant	614,796	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	92,495				92,495	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,551				14,551	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	14,551	0	0	0	14,551	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	107,046	0	0	0	107,046	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility			2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>0</u>	<u>0</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
LEGAL FEES	7,155	210	6,945	1
Total			6,945	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)
Balance first of year	1
Changes during year (explain):	
NONE	2
Balance end of year	<u><u>0</u></u>

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MORTGAGE REV BONDS	10/01/1989	10/01/2028	6.00%	95,900	1
SPECIAL ASSESSMENT B BONDS	10/01/1989	10/01/2028	6.00%	69,732	2
Total Bonds (Account 221):				165,632	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	225	1
Accruals:		
Charged water department expense	210	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	210	
Taxes paid during year:		
County, state and local taxes	225	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	225	
Balance end of year	210	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REVENUE BONDS 91-01	1,454	5,798	5,814	1,438	1
SPECIAL ASSESSMENT B BONDS 91-03	1,156	4,514	4,624	1,046	2
Subtotal	2,610	10,312	10,438	2,484	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	2,610	10,312	10,438	2,484	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	635,620					635,620	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	635,620	0	0	0	0	635,620	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	472,600					472,600	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	63,340	2
Total (Acct. 124):	63,340	
Special Funds (125):		
RESERVE FUND 629-968	8,479	3
REDEMPTION FUND 629-941	2,573	4
Total (Acct. 125):	11,052	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,242	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	3,242	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT BILLS ON TAX ROLL	7,378	13
1996 TAX ROLL	(9,741)	14
REFUND OF TAX PAID TWICE	499	15
TRUE UP ACTUAL DUE FROM MUNI	(654)	16
ITEMS IN 1995 AND 1996 TAX ROLLS	9,896	17
Total (Acct. 145):	7,378	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	19
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	20
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	21
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	22
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	721,371	0	0	0	721,371	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	99,770	0	0	0	99,770	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	635,620	0	0	0	635,620	6
Other (specify):					0	7
Average Net Rate Base	(14,019)	0	0	0	(14,019)	
Net Operating Income	(3,256)	0	0	0	(3,256)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(84,309)	3
Other (Specify):		4
Total Average Proprietary Capital	(84,309)	
Net Income		
Net Income	(9,647)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

INCREASE IN RATES EFFECTIVE 4/1/1997

PAID ADDITIONAL \$5000 ON B BONDS PRINCIPAL BY CERTIFICATE OF DEPOSIT.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Line 1 (Acct. 400) Rate incrase effective April 1, 1997.

Line 2 (Acct. 401) Outside servces for 1997 is \$700 where as it was over \$5,000 for 1996, which included a sewer feasibility study for \$3500 and outside accounting for appro. \$1,500.

Lines 19 & 24. 142 customer accounts receivable & 145 receivables from muni were trued up this year to actual detail.

Balance Sheet (Page F-05)

COPY 1

Line 6 (Acct. 124) Received \$2,045 in special assessments.

Line 8 (Acct. 131) Rate incrase effective 4/1/97.

Lines 11 (Acct. 142) and 14 (Acct. 145) These two accounts have been adjusted to actual figures at 12/31/97. Adjustments not made previously because the records were not available in detail as they are now.

COPY 2

Line 24 (Acct. 221) Sanitary district paid for an additional \$5,000 on principal of special assessment B. bonds.

Balance sheet out of balance foy by \$225 and eoy by \$210, the amounts reported in Account 238 (and also reported in account 236). Those amounts Zeroed out by PSC staff. Watch 1998 report. 9/16/98 ele

Capital Paid in by Municipality (Acct. 200) (Page F-12)

This account was originally showing a negative first of year and end of year balance. However, the balance sheet did not balance. Per call from the utility auditor, Ellen Wedig, this account was revised to 0 first of year and end of year. 9/16/98 ele

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

5/21/98

PJL

June 15, 1998

Ms. Ellen Wedig, Accountant
Town of Linden Sanitary District #1
P.O. Box 38
Edmund, WI 53535-0038

Re: 1997 Analytical Review DWCCA-3135-PJL

Dear Ms. Wedig:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As of today's date our office has not received a response to our letter of July 30, 1997, (copy enclosed) concerning our review of the utility's 1996 annual report. Please provide your response to that letter at this time.
2. During our review, we noted that while you report zero for the end of year balance for Account 200, Capital Paid In By Municipality, in column (b) of line 13 of page F-11 of the 1996 annual report, you report (\$78,664) for the balance first of year for Account 200 on line 1 of page F-12 of the 1997 annual report. Please explain and provide all related annual report corrections.
3. During our review, we noted that while you report \$210 for the end of year balance for Account 236, Taxes Accrued, on our copy of page F-15, you do not report a balance end of year for Account 236 in column (b) of line 31 of our copy of the balance sheet on Copy 2 of page F-5. Please explain and provide all related annual report corrections.
4. Please provide an explanation of the \$9,896 reported in Account 145, Receivables from Municipality, on page F-18.
5. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct

FINANCIAL SECTION FOOTNOTES

annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page	Lines	Column	Reported As	Should Be
------	-------	--------	-------------	-----------

W-15 1 & 2 a C M

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Enclosure

PJL:W:\COMPL\LEEGE\3135 ar/ssa
cc: Alan Upmann

I spoke to Terry Tredinnick, the treasurer on 9/9/98 re: not having received a response to our review letter and the balance sheet problem. I faxed him a copy & he will look into it.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		24,927	1
Total Sales of Water		24,927	
Other Operating Revenues			
Forfeited Discounts (470)		135	2
Other Water Revenues (474)		0	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		135	
Total Operating Revenues		25,062	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		5,594	5
General Operating Expenses (680-690)		7,579	6
Total Operation and Maintenance Expenses		13,173	
Other Operating Expenses			
Depreciation Expense (403)		14,551	7
Amortization Expense (404)			8
Taxes (408)		594	9
Total Other Operating Expenses		15,145	
Total Operating Expenses		28,318	
NET OPERATING INCOME		(3,256)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	56	1,820	13,323	4
Commercial	5	272	965	5
Industrial				6
Total Metered Sales to General Customers (461)	61	2,092	14,288	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		10,639	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	62	2,092	24,927	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
----------------------	--------------------------	-------------------------------------	-----------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	10,639	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	10,639	
Forfeited Discounts (470):		
Customer late payment charges	135	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	135	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	3,000	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	862	3
Chemicals (630)		4
Supplies and Expenses (640)	1,732	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	5,594	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,328	8
Office Supplies and Expenses (681)	737	9
Outside Services Employed (682)	700	10
Insurance Expense (684)	2,399	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)	135	13
Miscellaneous General Expenses (689)	280	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	7,579	
Total Operation and Maintenance Expenses	13,173	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		56	3
PSC Remainder Assessment		21	4
Other (specify): PR DEDUCTION	PR DEDUCTION	517	5
Total tax expense		594	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	4,913		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	4,913	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	83,757		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	83,757	0	
PUMPING PLANT			
Land and Land Rights (320)	1,838		12
Structures and Improvements (321)	33,721		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	95,987		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	131,546	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	2,547		23
Total Water Treatment Plant	2,547	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,253		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			4,913	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	4,913	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			83,757	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	83,757	
PUMPING PLANT				
Land and Land Rights (320)			1,838	12
Structures and Improvements (321)			33,721	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			95,987	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	131,546	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,547	23
Total Water Treatment Plant	0	0	2,547	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,253	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	207,770		26
Transmission and Distribution Mains (343)	218,042		27
Fire Mains (344)			28
Services (345)	30,191		29
Meters (346)	9,864	842	30
Hydrants (348)	26,919		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	496,039	842	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	717	100	35
Computer Equipment (372.1)	977		36
Transportation Equipment (373)			37
Other General Equipment (379)	404		38
Other Tangible Property (390)			39
Total General Plant	2,098	100	
Total utility plant in service directly assignable	720,900	942	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	720,900	942	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			207,770 26
Transmission and Distribution Mains (343)			218,042 27
Fire Mains (344)			0 28
Services (345)			30,191 29
Meters (346)			10,706 30
Hydrants (348)			26,919 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	496,881
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			817 35
Computer Equipment (372.1)			977 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			404 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,198
Total utility plant in service directly assignable	0	0	721,842
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	721,842

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			205	205	1
February			176	176	2
March			209	209	3
April			222	222	4
May			323	323	5
June			366	366	6
July			256	256	7
August			223	223	8
September			192	192	9
October			195	195	10
November			181	181	11
December			189	189	12
Total for year	0	0	2,737	2,737	
Less: Measured or estimated water used in main flushing and water treatment during year				96	13
Less: Other utility use				30	14
Other utility use explanation: ELEVATED TANK OVERFLOW					15
Water pumped into distribution system				2,611	16
Less: Water sold				2,092	17
Losses and unaccounted for				519	18
Percent unaccounted for to the nearest whole percent (%)				20%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				23,000	21
Date of maximum: 7/27/1997					22
Cause of maximum: TANK OVERFLOW					23
Minimum gallons pumped by all methods in any one day during reporting year				3,000	24
Date of minimum: 7/22/1997					25
Total KWH used for pumping for the year				15,494	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SD #1 TOWN OF LINDEN	1	680	12	7,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	EDMUND			1
Location	EDMUND			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	PEERLESS			5
Year Installed	1990			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	230			8
Pump Motor or Standby Engine Mfr	US MOTORS			10
Year Installed	1990			11
Type	ELECTRIC			12
Horsepower	40			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CBI NACON		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1990		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	1		10
Total capacity in gallons	25,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	5,491				5,491
P	D	8.000	3,017				3,017
Total Within Municipality			8,508	0	0	0	8,508
Total Utility			8,508	0	0	0	8,508

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	61				61	1	1
M	2.000	1				1		2
Total Utility		62	0	0	0	62	1	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	62	6			68	6	1
2.000	2				2	1	2
Total:	64	6	0	0	70	7	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	56	4				8	68	1
2.000		1				1	2	2
Total:	56	5	0	0	0	9	70	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	17				17	2
Total Fire Hydrants	17	0	0	0	17	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	17
Number of distribution system valves end of year:	12
Number of distribution valves operated during year:	6

WATER OPERATING SECTION FOOTNOTES

Pumping and Purchased Water Statistics (Page W-10)

Control panel struck by lightening which caused both the overflow & low volume as controls had to be operated manually resulting in 3,000 gallons being pumped.

Meters (Page W-17)

Line 1 - Meters tested during 1998 will be a min. of 8, plus the well meter.
